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Committee of Experts on International Cooperation in Tax Matters
Thirteenth session
New York, 5-8 December 2016

Provisional agenda and organization of work

Provisional agenda

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
   (a) Issues related to the updating of the United Nations Model Double Taxation Convention between Developed and Developing Countries:
      (i) Article 8 (Shipping, inland waterways transport and air transport): the meaning and coverage of the term "profits from the operation of ships or aircraft in international traffic";
      (ii) Presentation by the representative of the Organization for Economic Cooperation and Development (OECD) on changes to the OECD Model Tax Convention on Income and on Capital relating to international traffic and possible similar changes to the United Nations Model Double Taxation Convention;
      (iii) Base erosion and profit-shifting — possible changes to articles and commentaries, including a possible limitation on benefits clause;
      (iv) Numbering of the articles of the updated United Nations Model Double Taxation Convention;
   (b) Other issues:
      (i) Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries — report on the editorial process;
      (ii) Taxation of the extractive industries;

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(iii) Taxation of development projects;

(iv) Mutual agreement procedure — dispute avoidance and resolution;

(v) Capacity-building;

(vi) Presentation on environmental tax issues of relevance to developing countries.

4. Dates and provisional agenda for the fourteenth session of the Committee.

5. Adoption of the report of the Committee on its thirteenth session.

Organization of work

Date	*Item*	
Monday, 5 December		
9-10 a.m.		Registration of participants
10-10.30 a.m.	1	Opening of the session by the Chair of the Committee
10.30-10.45 a.m.	2	Adoption of the agenda and organization of work
10.45 a.m.-12.15 p.m.	3 (b) (i)	Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries — report on the editorial process
12.15-12.30 p.m.		Coffee break
12.30-1 p.m.	3 (b) (iii)	Taxation of development projects
1-3 p.m.		Lunch break
3-4 p.m.	3 (b) (vi)	Presentation on environmental tax issues of relevance to developing countries
4-4.15 p.m.		Coffee break
4.15-6 p.m.	3 (a) (iii)	Base erosion and profit-shifting — possible changes to articles and commentaries, including a possible limitation on benefits clause
Tuesday, 6 December		
10-11.45 a.m.	3 (a) (iii)	Base erosion and profit-shifting — possible changes to articles and commentaries, including a possible limitation on benefits clause (continued)
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (a) (iii)	Base erosion and profit-shifting — possible changes to articles and commentaries, including a possible limitation on benefits clause (continued)
1-3 p.m.		Lunch break
3-4.15 p.m.	3 (a) (iii)	Base erosion and profit-shifting — possible changes to articles and commentaries, including a possible limitation on benefits clause (continued)
4.15-4.30 p.m.		Coffee break
4.30-6 p.m.	3 (a) (i)	Article 8 (Shipping, inland waterways transport and air transport): the meaning and coverage of the term "profits from the operation of ships or aircraft in international traffic"

Date	*Item*	
Wednesday, 7 December		
10-11 a.m.	3 (a) (ii)	Presentation by the representative of the Organization for Economic Cooperation and Development (OECD) on changes to the OECD Model Tax Convention on Income and on Capital relating to international traffic and possible similar changes to the United Nations Model Double Taxation Convention
11-11.45 a.m.	3 (b) (iv)	Mutual agreement procedure — dispute avoidance and resolution
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (b) (iv)	Mutual agreement procedure — dispute avoidance and resolution (continued)
1-3 p.m.		Lunch break
3-3.30 p.m.	3 (b) (iv)	Mutual agreement procedure — dispute avoidance and resolution (continued)
3.30-3.45 p.m.		Coffee break
3.45-5.15 p.m.	3 (b) (v)	Capacity-building
5.15-6 p.m.	3 (a) (iv)	Numbering of the articles of the updated United Nations Model Double Taxation Convention
Thursday, 8 December		
10-11.15 a.m.	3 (a) (iv)	Numbering of the articles of the updated United Nations Model Double Taxation Convention (continued)
11.15 a.m.-12 p.m.	3 (b) (ii)	Taxation of the extractive industries
12-12.15 p.m.		Coffee break
12.15-1 p.m.	3 (b) (ii)	Taxation of the extractive industries (continued)
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (b) (ii)	Taxation of the extractive industries (continued)
3.45-4 p.m.		Coffee break
4-5.15 p.m.	4	Dates and provisional agenda for the fourteenth session of the Committee
5.15-6 p.m.	5	Adoption of the report of the Committee on its thirteenth session